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SUGHRUE MION, PLLC

April 25, 2005

MAIL STOP PCT

Commissioner for Patents
 P.O. BOX 1450
 Alexandria, VA 22313-1450

PCT/JP03/13641
 -filed October 24, 2003

Re: Application of Hiroshi SAEGUSA, Fumio IMAI and Katsura ITO
 POLISHING SLURRY AND POLISHED SUBSTRATE
Assignee: SHOWA DENKO K.K.
 Our Ref: Q72654

Dear Sir:

The following documents and fees are submitted herewith in connection with the above application for the purpose of entering the National stage under 35 U.S.C. §371 and in accordance with the Patent Cooperation Treaty:

- a copy of the executed Declaration and Power of Attorney.
- a copy of the International Application.
- a copy of the executed Assignment and PTO 1595 form.
- an Information Disclosure Statement, an International Search Report, a PTO/SB/08 A & B (modified) listing the ISR references.
- a Preliminary Amendment.
- an Application Data Sheet.
- it is expressly requested that the national stage of processing be commenced immediately in accordance with 35 U.S.C. § 371(f)**

In addition to the documents submitted herewith, it is assumed that copies of the International Application, the International Search Report and cited references, the International Preliminary Examination Report, and any Articles 19 and 34 amendments as required by §371(c) will be supplied directly by the International Bureau, but if further copies are needed, the undersigned will undertake to provide them upon request.

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JC12 Rec PCT/PTC 25 APR 2005

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National Stage Entry of PCT/JP03/13641

Attorney Docket No.: Q72654

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The Government filing fee after consideration of the Preliminary Amendment is calculated as follows:

Total claims	<u>14</u>	-	<u>20</u>	=	<u> </u>	x	\$50.00	=	<u> </u>	\$0.00
Independent claims	<u> 1</u>	-	<u> 3</u>	=	<u> </u>	x	\$200.00	=	<u> </u>	\$0.00
Base Fee										\$300.00
Search Fee*										\$400.00
Examination Fee*										\$200.00
TOTAL FILING FEE										<u>\$900.00</u>
Recordation of Assignment										<u>\$40.00</u>
TOTAL FEE										<u>\$940.00</u>

* The international search fee for all claims was not paid to the USPTO, as the ISA, but the ISR is being submitted herewith.

Checks for the statutory filing fee of \$900.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2002-311212	October 25, 2002
U.S. Provisional	60/423,376	November 4, 2002

Respectfully submitted,

Sheldon I. Landsman

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Date: April 25, 2005